

Exhibit 53

**COMPARISON OF HARTMAN'S SPREADS WITH VEN-A-CARE OR CATALOG'S
SPREADS FOR CERTAIN SUBJECT DRUGS FOR 1995 ^[1]**

Manufacturer	NDC	Description	Hartman's ASP	Ven-A-Care's Best Price	Hartman Spread	Ven-A-Care Spread ^[2]
Bristol-Myers Squibb	00015050041	CYTOXAN INJ 100MG	4.08	2.55	30.0%	108.2%
Bristol-Myers Squibb	00015050141	CYTOXAN INJ 200MG	7.62	4.25	32.7%	137.9%
Bristol-Myers Squibb	00015053941	CYTOXAN LYOPHILIZED 100MG	3.99	3.00	61.8%	115.0%
Bristol-Myers Squibb	00015054641	CYTOXAN LYOPHILIZED 200MG	7.21	5.00	69.9%	145.0%
Bristol-Myers Squibb	00015054741	CYTOXAN LYOPH 500MG	15.21	10.00	69.0%	157.1%
Bristol-Myers Squibb	00015054841	CYTOXAN LYOPHILIZED 1GM	27.97	18.00	83.9%	185.7%
Bristol-Myers Squibb	00015054941	CYTOXAN LYOPHILIZED 2GM	48.22	36.00	113.4%	185.8%
Bristol-Myers Squibb	00015321330	PARAPLATIN 50MG LYOPHILIZED	63.05	64.90	28.7%	25.0%
Bristol-Myers Squibb	00015321430	PARAPLATIN 150MG LYO VL	189.44	194.66	28.4%	25.0%
Bristol-Myers Squibb	00015321530	PARAPLATIN 450MG LYO VL	569.52	583.98	28.2%	25.0%
Bristol-Myers Squibb	00015335122	RUBEX 10MG LYOPHILIZED	14.34	11.00	205.5%	298.3%
Bristol-Myers Squibb	00015335222	RUBEX 50MG LYOPHILIZED	70.24	45.00	180.7%	338.1%
Bristol-Myers Squibb	00015335322	RUBEX 100 MG LYOPHILIZED	127.01	85.00	210.4%	363.9%
Bristol-Myers Squibb	00015347527	TAXOL 30MG SEM-SYN VIAL	144.01	140.26	26.8%	30.2%
Bristol-Myers Squibb	00015306120	VEPESID 500MG	389.79	299.00	70.7%	122.5%
Bristol-Myers Squibb	00015306220	VEPESID 1GM/50ML	728.28	598.00	78.0%	116.8%
Bristol-Myers Squibb	00015308420	VEPESID INJ 150MG/7.5ML	122.88	89.70	66.6%	128.2%
Bristol-Myers Squibb	00015309520	VEPESID INJ 100MG/5ML	75.44	59.80	80.9%	128.2%
Johnson & Johnson	59676030301	PROCRT 3000 U/ML 6'S	173.89	164.04 ^[4]	24.2%	31.7%
Johnson & Johnson	59676030401	PROCRT 4000 U/ML 6'S	232.21	218.76 ^[4]	24.0%	31.7%
Johnson & Johnson	59676031001	PROCRT 10000 U/ML 6'S	537.43	530.10 ^[4]	23.6%	29.0%
Johnson & Johnson	59676031002	PROCRT 10000 U/ML 25'S	2,239.98	2137.50 ^[4]	23.7%	33.3%
Schering-Plough	59930151504	ALBUTEROL INHALATION SOLUTION	6.06	7.00	130.0%	99.3%
Schering-Plough	59930150006	ALBUTEROL SULFATE INHAL. SOL.	24.52	28.80	196.1%	152.1%
Schering-Plough	00085111001	INTRON A INJECTABLE 18MILLN IU	162.73	165.40 ^[4]	21.4%	19.4%
Schering-Plough	00085053901	INTRON A INJECTABLE 50MILLN IU	451.27	459.47 ^[4]	21.6%	19.4%

^[1] This document does not include all subject drugs.

^[2] For purposes of this analysis, the Ven-A-Care or catalog spread is calculated using Hartman's methodology and the AWP's in Attachment G of Hartman's December 15, 2005 declaration.

^[3] Ven-A-Care did not acquire this drug but provided the government with a 1995 Florida Infusion catalog.

^[4] Ven-A-Care did not acquire this drug but provided the government with a 1996 Florida Infusion catalog.

^[5] Ven-A-Care did not acquire this drug but provided the government with a 1994 Florida Infusion catalog.